

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-04  
PHYSICAL EDUCATION REPORTS

APRIL 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Physical Education Reports (PER). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

School districts are required to provide a minimum number of physical education instruction minutes to pupils in grades 1 through 8. Specifically, school districts selected by the Superintendent of Public Instruction (SPI) must now include in their periodic Coordinated Compliance Review (CCR) reporting to the California Department of Education (CDE), reports on their compliance with Education Code Section 51222, subdivision (a) and Section 51223, which specify how many minutes of scheduled physical education are required for each 10 school days. These requirements are not applicable to high schools.

On September 28, 2000, the COSM determined that the test claim legislation imposes a new program or higher level of service within an existing program upon school districts, excluding high schools, within the meaning of Article XIII B, Section 6, of the California Constitution and establishes costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

### **Eligible Claimants**

With the exception of community colleges and high schools, any county office of education or school district (Grades 1 through 8), as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

### **Filing Deadlines**

#### **A. Initial Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Therefore, provided that reimbursement begins no earlier than the date the school district received documentation from the CDE indicating that the district had been selected to participate in physical education compliance reporting, reimbursement claims for the period January 1, 1998, to June 30, 1998, and fiscal years 1998-99 and 1999-00 and an estimated claim for the 2000-01 fiscal year must be filed with the SCO and must be delivered or postmarked on or before **August 28, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

## **B. Estimated Claims**

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **August 28, 2001**. Timely filed claims will be paid before late claims.

## **Minimum Claim Cost**

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

## **Reimbursement of Claims**

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

## **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. If no funds are appropriated for initial claims at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

## **Retention of Claiming Instructions**

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.htm](http://www.sco.ca.gov/ard/local/locreim/index.htm).

## **Address for Filing Claims**

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## **Parameters and Guidelines**

Education Code Section 51223.1

Statutes of 1997, Chapter 640

### *Physical Education Reports*

#### **I. SUMMARY OF THE MANDATE**

School districts are required to provide a minimum number of physical education instruction minutes to pupils in grades 1 through 8. The subject test claim legislation, Education Code section 51223.1, adds a new reporting and compliance requirement to determine whether districts are actually providing their students with the statutory minimum minutes of physical education. Specifically, school districts selected by the Superintendent of Public Instruction (SPI) must now include in their periodic Coordinated Compliance Review (CCR) reporting to the California Department of Education (CDE), reports on their compliance with Education Code section 51222, subdivision (a) and section 51223, which specify how many minutes of scheduled physical education are required for each 10 school days. The requirements of Education Code section 51223.1 do not apply to high schools.<sup>1</sup>

On September 28, 2000, the Commission adopted its Statement of Decision finding that the test claim legislation imposes a new program or higher level of service within an existing program upon school districts, excluding high schools, within the meaning of section 6, article XIII B, of the California Constitution and costs mandated by the state pursuant to Government Code section 17514.

#### **II. ELIGIBLE CLAIMANTS**

Any "school district", as defined in Government Code section 17519, with students in grades 1 through 8 that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

#### **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The claimants filed the test claim for this mandate on October 28, 1998. Costs incurred on or after July 1, 1997 would be eligible for reimbursement. However, the test claim legislation became effective on January 1, 1998. Therefore, all costs incurred on or after January 1, 1998 are eligible for reimbursement pursuant to these parameters and guidelines, provided that reimbursement begins no earlier than the date that the school district receives documentation from the CDE indicating that the district has been specifically selected to participate in physical education compliance reporting.

---

<sup>1</sup> Education Code section 51223.1, subdivision (e).

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d) (1), all claims for reimbursement of initial years' costs shall be submitted within 120 days from the date on which the State Controller's Office issues claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. REIMBURSEABLE ACTIVITIES**

The direct and indirect costs of labor, materials and supplies, contracted services, fixed assets, travel, and training incurred for the following mandate components are reimbursable:

##### **COMPONENT 1 – SUPERINTENDENT OF PUBLIC INSTRUCTION REPORTS**

- a. Preparing and submitting reports to the Superintendent of Public Instruction on the extent of the school district's compliance with the minimum minutes of physical education instruction required by law.

##### **COMPONENT 2 – STAFF TRAINING**

- a. Developing and implementing training for school district staff on the requirements of Education Code section 51223.1.

##### **COMPONENT 3 – RECORD KEEPING**

- a. Developing and implementing record keeping procedures necessary to comply with the implementation of Education Code section 51223.1 (to the extent that these are not already standard school district record keeping procedures).
- b. Developing and implementing audit procedures necessary to comply with the implementation of Education Code section 51223.1 (to the extent that these are not already standard school district record keeping procedures).

##### **COMPONENT 4 – CORRECTIVE PLANS**

- a. Developing and issuing a plan of correction to the CDE within one year of receiving a noncompliance notification from the department.

#### **V. CLAIM PREPARATION**

Each claim for reimbursement must be timely filed and identify each cost for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

##### **A. DIRECT COSTS**

Direct costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions and shall be supported by the following cost element information:

###### **1. Salaries and Benefits**

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and the related fringe benefits.

Reimbursement for personnel services includes compensation for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

## 2. Materials and Supplies

Only the expenditures that can be identified as direct costs of this mandate can be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based upon a recognized method of costing, consistently applied.

## 3. Contracted Services

Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activities performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach a copy of the contract to the claim.

## 4. Fixed Assets

List the purchase price paid for equipment and other fixed assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

## 5. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination point(s), and travel costs.

## 6. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the dates attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

## B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate, and (2) the costs of central government

services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the CDE.
2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the CDE.

## **VI. SUPPORTING DATA**

For auditing purposes, all costs claimed must be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendar, declarations, time studies) that show evidence and the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

## **VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any other source, including but not limited to federal funds and other state funds shall be identified and deducted from this claim.

## **VIII. REQUIRED CERTIFICATION**

An authorized representative of the claimant shall be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those cost mandated by the state contained herein.

## **IX. PARAMETERS AND GUIDELINES AMENDMENTS**

Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the claiming instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

<b>CLAIM FOR PAYMENT</b> <b>Pursuant to Government Code Section 17561</b> <b>PHYSICAL EDUCATION REPORTS</b>			<b>For State Controller Use Only</b> (19) Program Number 00195 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____		<b>Program</b> <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">195</div>
L A B E L  H E R E	(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>	
	(02) Claimant Name			(22) PER-1, (04)(1)(f)	
	County of Location			(23) PER-1, (04)(2)(f)	
	Street Address or P.O. Box Suite			(24) PER-1, (04)(3)(f)	
	City State Zip Code			(25) PER-1, (04)(4)(f)	
	<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <b>Type of Claim</b>             (03) Estimated <input type="checkbox"/>            (04) Combined <input type="checkbox"/>            (05) Amended <input type="checkbox"/> </div> <div style="width: 30%;"> <b>Estimated Claim</b>             (09) Reimbursement <input type="checkbox"/>            (10) Combined <input type="checkbox"/>            (11) Amended <input type="checkbox"/> </div> <div style="width: 30%;"> <b>Reimbursement Claim</b>             (26) PER-1, (06)            (27) PER-1, (07)            (28) PER-1, (09)            (29) PER-1, (10)         </div> </div>				
<b>Fiscal Year of Cost</b>			(30)		
(06) <b>20</b> ____/____ <b>20</b> ____			(12) <b>20</b> ____/____ <b>20</b> ____		
<b>Total Claimed Amount</b>			(31)		
(07)			(13)		
Less: 10% Late Penalty, not to exceed \$1,000			(32)		
(14)			(33)		
Less: Prior Claim Payment Received			(34)		
(15)			(35)		
<b>Net Claimed Amount</b>			(36)		
(16)			(17)		
<b>Due from State</b>			(18)		
(08)			(36)		
<b>Due to State</b>					
(09)					
<b>(37) CERTIFICATION OF CLAIM</b> <p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;">           Signature of Authorized Officer   <div style="border-bottom: 1px solid black; height: 20px; margin-top: 10px;"></div> </div> <div style="width: 35%;">           Date   <div style="border-bottom: 1px solid black; height: 20px; margin-top: 10px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;">           Type or Print Name            (38) Name of Contact Person for Claim         </div> <div style="width: 35%;">           Title            Telephone Number (    )    -    <b>Ext.</b> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;">           E-Mail Address         </div> <div style="width: 35%;"></div> </div>					



<b>Program</b> <b>195</b>	<b>PHYSICAL EDUCATION REPORTS</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
------------------------------	---	------------------------------

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form PER-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form PER-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., PER-1, (04)(1)(f), means the information is located on form PER-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816**

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">195</span>	<b>MANDATED COSTS</b> <b>PHYSICAL EDUCATION REPORTS</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>PER-1</b>
(01) Claimant			(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>			Fiscal Year  20___/20___
<b>Claim Statistics</b>						
(03) Date the school district received documentation from the CDE regarding selection for participation in physical education compliance reporting _____ / _____ / _____						
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Superintendent of Public Instruction (SPI) Reports						
2. Staff Training						
3. Record Keeping						
4. Corrective Plans						
(05) Total Direct Costs						
<b>Indirect Costs</b>						
(06) Indirect Cost Rate					[From J-380 or J-580]	%
(07) Total Indirect Costs					[Line (05)(a) x line (06)]	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) - {line (09) + line (10)}]	

<b>Program</b> <b>195</b>	<b>PHYSICAL EDUCATION REPORTS</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>PER-1</b>
------------------------------	--	-----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form PER-1 must be filed for a reimbursement claim. Do not complete form PER-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PER-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the date the school district received documentation from the California Department of Education (CDE) indicating that the district had been specifically selected to participate in physical education compliance reporting.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form PER-2, line (05), columns (d) through (h), to form PER-1, block (04), columns (a) through (e), in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">195</span>	<b>MANDATED COSTS</b> <b>PHYSICAL EDUCATION REPORTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>PER-2</b>
(01) Claimant _____		(02) Fiscal Year _____
(03) Reimbursable Components: Check only <b>one</b> box per form to identify the component being claimed. <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Superintendent of Public Instruction Reports                 </div> <div> <input type="checkbox"/> Staff Training                 </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Record Keeping                 </div> <div> <input type="checkbox"/> Corrective Plans                 </div> </div>		
(04) Description of Expenses		<b>Object Accounts</b>
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity
(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(g) Fixed Assets	(h) Travel and Training	
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/>		Page: ____ of ____

<b>Program</b> <b>195</b>	<b>PHYSICAL EDUCATION REPORTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>PER-2</b>
------------------------------	---	-----------------------------

- (01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form PER-2 should be completed for each department.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PER-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claims are filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				Invoices
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract and Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Invoices
<b>Travel and Training</b>	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Cost = Rate x Days or Miles or Total Travel Cost	
	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form PER-1, block (05), columns (a) through (e) in the appropriate row.